

State of South Dakota

EIGHTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 2008

447P0275

HOUSE BILL NO. 1234

Introduced by: Representatives Wick, Cutler, Dennert, Faehn, Hackl, Heineman, Hunt, Koistinen, Krebs, Miles, Noem, Novstrup (Al), Novstrup (David), Peters, Steele, Van Etten, Weems, and Willadsen and Senators Gant, Garnos, Greenfield, Hansen (Tom), Hauge, Maher, and Turbak Berry

1 FOR AN ACT ENTITLED, An Act to require the property tax notification sent to taxpayers to
2 include the breakdown of property taxes by each tax levy.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-21-1.1 be amended to read as follows:

5 10-21-1.1. The county treasurer shall send a written tax bill to each taxpayer against whom
6 a property tax has been assessed. ~~Property tax bills~~ The property tax bill sent to ~~taxpayers may~~
7 each taxpayer shall reflect the breakdown of the tax by each tax ~~levies~~ levy. The property tax
8 bill shall also separately state the amount of any taxes due as a result of a local decision to
9 exceed the tax increase limits set forth in § 10-13-36 or 10-12-43 and shall be marked by an
10 asterisk. The notice shall include the statement: "INDICATES A LOCAL DECISION TO OPT
11 OUT OF THE TAX LIMITATION." If the local vote to increase taxes had not passed, your
12 taxes would not have included the items marked with an asterisk (*). If the treasurer does not
13 mail the property tax receipts described in §§ 10-21-14 and 10-21-15, the treasurer shall indicate
14 in the property tax bill or a notice enclosed with the bill that the treasurer does not intend to send



1 a receipt unless requested by the taxpayer. ~~The county treasurer shall provide to a taxpayer a tax~~
2 ~~levy sheet, if the tax levy breakdown is not shown on the tax bill, or upon the taxpayer's request.~~
3 The annual levy sheet shall contain an example of the computation of the total tax for an
4 individual. The secretary of revenue and regulation shall promulgate rules pursuant to chapter
5 1-26 to prescribe a uniform form which shall be used by the county treasurer for notification of
6 taxpayers as required by this section.